

TUMWATER SCHOOL DISTRICT No. 33
Thurston County, Washington
September 1, 1992 Through August 31, 1993

Schedule Of Findings

1. Internal Controls Over Enrollment At The New Market Vocational Skills Center Need To Be Improved

New Market Vocational Skills Center is a cooperative activity of several school districts within Thurston, Lewis, and Mason Counties, for which Tumwater School District is the host. Our review of New Market Vocational Skills Center enrollment records disclosed numerous discrepancies when compared to the various cooperative member district's records. The errors noted included:

- a. Failure to delete students who withdraw from their respective home districts.
- b. Not claiming students whose home districts indicated they were attending New Market Vocational Skills Center.
- c. Claiming students whose home districts indicated they were not attending New Market Vocational Skills Center.
- d. Overclaiming full-time-equivalents for participating students.
- e. Underclaiming full-time-equivalents for participating students.
- f. Claiming and supplying services to students which have graduated from their respective home district's high school programs.

Revised Code of Washington 28A.150.400, and the *Washington Administrative Codes* thereunder, require the district to maintain appropriate records which substantiate the accuracy of the district's computations for full-time-equivalent student enrollment.

The basic education allocation of funds is based, in part, upon full-time equivalent student counts. Since the district's records do not appear to tie to the member district's records, we were unable to verify that the amount of apportionment funding received by the district derived from the New Market Vocational Skills Center operation was correct.

Because we only reviewed a sample of enrollment records and because errors noted represented both underreporting and overreporting we did not determine the dollar impact of these discrepancies.

We recommend that district officials, in conjunction with the cooperatives member districts, implement written policies and procedures which will ensure the accurate reporting of student enrollment at New Market Vocational Skills Center.